

111TH CONGRESS  
1ST SESSION

# S. 261

To amend the Internal Revenue Code of 1986 to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 15, 2009

Mr. GRAHAM (for himself, Mr. ENSIGN, and Mr. MARTINEZ) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. RESTORATION OF DEDUCTION FOR TRAVEL EX-**  
4 **PENSES OF SPOUSE, ETC. ACCOMPANYING**  
5 **TAXPAYER ON BUSINESS TRAVEL.**

6 (a) IN GENERAL.—Subsection (m) of section 274 of  
7 the Internal Revenue Code of 1986 (relating to additional  
8 limitations on travel expenses) is amended by striking  
9 paragraph (3).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to amounts paid or incurred after  
3 the date of the enactment of this Act.

